

**CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD**  
 (Section 63.1 of the Revenue and Taxation Code)

**OFFICE OF TOM J. BORDONARO, JR.**  
**SAN LUIS OBISPO COUNTY ASSESSOR**  
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**ASSESSOR'S USE ONLY**

Time/Date Stamp	
Processing Fee \$ _____	Paid <input type="checkbox"/> Per APN _____
Initials _____	Date _____
Accepted <input type="checkbox"/>	Rejected <input type="checkbox"/>
Prin. Res. _____%	SBE _____%
Comments: _____	
Initials _____	Date _____
Tech Crew _____	Date _____
Posted <input type="checkbox"/>	Initials _____

California law provides, with certain limitations, that a "change in ownership" does not include the purchase or transfer of:

- The principal residence between parents and children, and/or
- The first \$1,000,000 of other real property between parents and children.

**IMPORTANT:** In order to qualify for this exclusion, a claim form must be completed and signed by the transferors and a transferee and filed with the Assessor. A claim form is timely filed if it is filed within three years after the date of purchase or transfer, or prior to the transfer of the real property to a third party, whichever is earlier. If a claim form has not been filed by the date specified in the preceding sentence, it will be timely if filed within six months after the date of mailing of a notice of supplemental or escape assessment for this property. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which you file your claim. Complete all of Sections A, B, and C and answer each question or your claim may be denied. Proof of eligibility, including a copy of the transfer document, trust, or will, may be required.

**Please note:**

- This exclusion only applies to transfers that occur on or after November 6, 1986.
- In order to qualify, the real property must be transferred from parents to their children or children to their parents.
- If you do not complete and return this form, it may result in this property being reassessed.

**A. PROPERTY**

ASSESSOR'S PARCEL NUMBER(S) \_\_\_\_\_

PROPERTY ADDRESS _____		CITY _____
RECORDER'S DOCUMENT NUMBER _____		DATE OF PURCHASE OR TRANSFER _____
PROBATE NUMBER (if applicable) _____	DATE OF DEATH (if applicable) _____	DATE OF DECREE OF DISTRIBUTION (if applicable) _____

*The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 63.1. [See Title 42 United States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the Assessor and the state to monitor the exclusion limit. This claim form is not subject to public inspection.*

**B. TRANSFEROR(S)/SELLER(S)** (additional transferors please complete "B" on the reverse)

- Print full name(s) of transferor(s) \_\_\_\_\_
- Social security number(s) \_\_\_\_\_
- Family relationship(s) to transferee(s) \_\_\_\_\_  
 If adopted, age at time of adoption \_\_\_\_\_
- Was this property the transferor's principal residence?  Yes  No  
 If **yes**, please check which one of the following exemptions was granted on this property in the transferor's name:  
 Homeowners' Exemption \_\_\_\_\_ Disabled Veterans' Exemption \_\_\_\_\_
- Is this a transfer of real property other than the principal residence of the transferor (the exclusion for other real property is limited to the first one million dollars of value)?  Yes  No  
 If **yes**, please attach a list of all previous transfers that qualify for this exclusion. [This list should include for each property: the County, Assessor's parcel number, address, date of transfer, names of all the transferees/buyers, and family relationship. Transferor's principal residence must be identified.]
- Was only a partial interest in the property transferred?  Yes  No If **yes**, percentage transferred \_\_\_\_\_ %
- Was this property owned in joint tenancy?  Yes  No
- If the transfer was through the medium of a trust, please attach a copy of the trust.

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child of the transferees listed in Section C. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.5.*

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE _____	DATE _____
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE _____	DATE _____
MAILING ADDRESS _____	DAYTIME PHONE NUMBER _____

*(Please complete applicable information on reverse side.)*

**C. TRANSFEREE(S)/BUYER(S)** *(additional transferees please complete "C" below)*

1. Print full name(s) of transferee(s) \_\_\_\_\_
2. Family relationship(s) to transferor(s) \_\_\_\_\_  
 If adopted, age at time of adoption \_\_\_\_\_  
 If step-parent/step-child relationship is involved, was parent still married to step-parent on the date of purchase or transfer?  
 Yes  No  
 If **no**, was the marriage terminated by:  Death  Divorce  
 If terminated by death, had the surviving step-parent remarried as of the date of purchase or transfer?  Yes  No  
 If in-law relationship is involved, was the son-in-law or daughter-in-law still married to the daughter or son on the date of purchase or transfer?  Yes  No  
 If **no**, was the marriage terminated by:  Death  Divorce  
 If terminated by death, had the surviving son-in-law or daughter-in-law remarried as of the date of purchase or transfer?  
 Yes  No
3. ALLOCATION OF EXCLUSION (If the full cash value of the real property transferred exceeds the one million dollar value exclusion, the transferee must specify on an attachment to this claim the amount and allocation of the exclusion that is being sought.)

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child of the transferors listed in Section B; and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.*

SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE  	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER (      )

**NOTE:** The Assessor may contact you for additional information.

**B. ADDITIONAL TRANSFEROR(S)/SELLER(S)** *(continued)*

NAME	SOCIAL SECURITY NUMBER	SIGNATURE	RELATIONSHIP

**C. ADDITIONAL TRANSFEREE(S)/BUYER(S)** *(continued)*

NAME	RELATIONSHIP